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PATENT 2710/73654

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Masanori Ogawa et al.

Serial No.

Not Yet Known 101518,971

Filed

December 21, 2004

For

Adhesive Sheet and Stacking Material

Confirmation No.

2915

Group

1771

Examiner

Daniel R. Zirker

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to Commissioner for Patents. P.O. Box 1450, Alexandria. VA 22123-1450.

Donald S. Dowder

January 10, 2006

1185 Avenue of the Americas New York, New York 10036 (212) 278-0400 January 10, 2006

SECOND PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to the notice of non-compliant amendment dated December 19, 2005. Prior to the initial examination of the above identified application, applicants respectfully request that the application as amended be further amended as follows:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 3 of this paper.